

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

Quebecor World (USA) Inc., et al.,

Debtors.

Chapter 11

Case No. 08-10152 (JMP)

Jointly Administered

**ORDER SUSTAINING THE REORGANIZED DEBTORS' FORTY-FIFTH OMNIBUS  
OBJECTION TO CLAIMS (SEEKING TO EXPUNGE CERTAIN DUPLICATE  
AND/OR WRONG DEBTOR CLAIMS; AND ALLOWANCE OF  
REMAINING CLAIMS)**

This matter coming before the Court on the Reorganized Debtors' Forty-Fifth Omnibus Objection to Claims (Seeking to Expunge Certain Duplicate and/or Wrong Debtor Claims; and Allowance of Remaining Claims) (the "Objection")<sup>1</sup>; it appearing that the relief requested in the Objection is in the best interests of the Reorganized Debtors' estates, their creditors and other parties in interest; the Court having found that (a) it has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334, (b) this proceeding is a core proceeding pursuant to 28 U.S.C. § 157(b)(2), (c) venue of this proceeding is proper pursuant to 28 U.S.C. §§ 1408 and 1409, and (d) notice of the Objection was provided to all necessary and appropriate parties; and the Court having determined that the legal and factual bases set forth in the Objection establish grounds for the relief granted herein;

IT IS HEREBY ORDERED THAT:

1. The Objection is SUSTAINED.

---

<sup>1</sup> Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Objection.

2. Each of the claims identified under the heading “Claims to be Disallowed” as Duplicate Claims and Wrong Debtor Claims, as set forth on Exhibit B and Exhibit C, respectively, and incorporated herein by reference, is expunged and disallowed, all pursuant to section 502 of the Bankruptcy Code.

3. Each of the claims identified under the heading “Remaining Claims to be Allowed,” as set forth on Exhibit B and Exhibit C, respectively, and incorporated herein by reference, is allowed in the amount and with the priority set forth on the Exhibits, all pursuant to section 502 of the Bankruptcy Code.

4. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

5. The Reorganized Debtors and their Claims Agent are authorized to take all such actions as are necessary or appropriate to implement the terms of this Order.

6. The Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

DATED: New York, New York  
April 12, 2011

s/ James M. Peck  
HONORABLE JAMES M. PECK  
UNITED STATES BANKRUPTCY JUDGE

Quebecor World (USA) Inc., et al.  
 Reorganized Debtors' Forty-Fifth Omnibus Objection to Claims  
 (Seeking to Expunge Duplicate and Wrong Debtor Claims;  
 and Allowance of Remaining Claims)  
 Exhibit B

Claims to be Disallowed

Remaining Claims to be Allowed

Name/Address of Claimant	Claim Number	Classification	Case Number	Claim Amount	Name/Address of Claimant	Claim Number	Classification	Case Number Against Which Claim is Allowed	Treatment Under Plan	Allowed Amount of Remaining Claim
Cred. # 69397 CAD TRANSPORTATION, INC ATTN: CARL A. DAVIS, PRESIDENT P O BOX 3017 CUYAHOGA FALLS, OH 44223	2264	UNSECURED	08-10192	\$112,425.64	Cred. # 70362 LIQUIDITY SOLUTIONS, INC./ CAD TRANSPORTATION, INC. TRANSFEROR: CAD TRANSPORTATION, INC. ONE UNIVERSITY PLAZA SUITE 312 HACKENSACK, NJ 07601	6677	UNSECURED	08-10192	CLASS 3 CLAIM	\$112,425.64

Total Number of Duplicate Claims: 1  
 Total Amount of Wrong Debtor Duplicate Claims to be Disallowed: \$112,425.64

Total Amount of Allowed Claims: \$112,425.64

Quebecor World (USA) Inc., et al.  
 Reorganized Debtors' Forty-Fifth Omnibus Objection to Claims  
 (Seeking to Expunge Duplicate and Wrong Debtor Claims;  
 and Allowance of Remaining Claims)  
 Exhibit C

Claims to be Disallowed

Remaining Claims to be Allowed

Name/Address of Claimant	Claim Number	Classification	Case Number	Claim Amount	Name/Address of Claimant	Claim Number	Classification	Case Number Against Which Claim is Allowed	Treatment Under Plan	Allowed Amount of Remaining Claim
Cred. # 635 ALLIED RUBBER & GASKET ATTN: DAVID F. OESCH, PRESIDENT 40 NORTH CONALCO DRIVE JACKSON, TN 38301	4568	UNSECURED	08-10152	\$24,221.81	Cred. # 7507 ALLIED HOSE & BELTING CO ATTN: DAVID F. OESCH, PRESIDENT 40 NORTH CONALCO DRIVE JACKSON, TN 38301	4564	UNSECURED	08-10201	CLASS 3 CLAIM	\$5,964.19
					Cred. # 7507 ALLIED HOSE & BELTING CO ATTN: DAVID F. OESCH, PRESIDENT 40 NORTH CONALCO DRIVE JACKSON, TN 38301	4565	UNSECURED	08-10152	CLASS 4 CLAIM	\$726.31
					Cred. # 7507 ALLIED HOSE & BELTING CO ATTN: DAVID F. OESCH, PRESIDENT 40 NORTH CONALCO DRIVE JACKSON, TN 38301	4566	UNSECURED	08-10165	CLASS 3 CLAIM	\$11,932.27
					Cred. # 7507 ALLIED HOSE & BELTING CO ATTN: DAVID F. OESCH, PRESIDENT 40 NORTH CONALCO DRIVE JACKSON, TN 38301	4567	UNSECURED	08-10165	CLASS 3 CLAIM	\$5,599.04

Total Number of Duplicate Claims: 1

Total Amount of Wrong Debtor to be Disallowed: \$24,221.81

Total Amount of Allowed Claims: \$24,221.81